

**Budget At A Glance  
FY 2014**

<b>Department</b>	<b>FY13 as amended</b>	<b>FY14</b>	<b>% Up/Down</b>	<b>Budget Book Pg #</b>
<b>Town Officers</b>	<b>\$388,611</b>	<b>\$436,502</b>	<b>12.32%</b>	<b>19</b>
<b>Administration</b>	<b>\$461,240</b>	<b>\$468,672</b>	<b>1.61%</b>	<b>33</b>
<b>Tax Collector</b>	<b>\$158,533</b>	<b>\$161,204</b>	<b>1.68%</b>	<b>36</b>
<b>Town Clerk</b>	<b>\$211,150</b>	<b>\$213,791</b>	<b>1.25%</b>	<b>40</b>
<b>Assessor</b>	<b>\$319,992</b>	<b>\$214,498</b>	<b>-32.97%</b>	<b>42</b>
<b>DPW - Facilities</b>	<b>\$295,800</b>	<b>\$282,500</b>	<b>-4.50%</b>	<b>50</b>
<b>Human Services</b>	<b>\$141,148</b>	<b>\$141,148</b>	<b>0.00%</b>	<b>78</b>
<b>Development Services</b>	<b>\$305,955</b>	<b>\$306,608</b>	<b>0.21%</b>	<b>83</b>
<b>Fire Dept.</b>	<b>\$911,006</b>	<b>\$941,742</b>	<b>3.37%</b>	<b>119</b>
<b>DPW - Highway</b>	<b>\$1,502,828</b>	<b>\$1,535,046</b>	<b>2.14%</b>	<b>163</b>
<b>DPW - Private Roads</b>	<b>\$250,750</b>	<b>\$262,750</b>	<b>4.79%</b>	<b>193</b>
<b>DPW - Cemeteries</b>	<b>\$22,320</b>	<b>\$25,156</b>	<b>12.71%</b>	<b>195</b>
<b>Police Dept.</b>	<b>\$1,735,163</b>	<b>\$1,726,156</b>	<b>-0.52%</b>	<b>197</b>
<b>Recreation Dept.</b>	<b>\$338,402</b>	<b>\$323,697</b>	<b>-4.35%</b>	<b>214</b>
<b>Recreation Revolving</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>230</b>
<b>VNS</b>	<b>\$427,320</b>	<b>\$85,000</b>	<b>-80.11%</b>	<b>242</b>
<b>DPW - Transfer Station</b>	<b>\$545,336</b>	<b>\$543,512</b>	<b>-0.33%</b>	<b>244</b>
<b>Library</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Elections</b>	<b>\$14,266</b>	<b>\$22,432</b>	<b>57.24%</b>	<b>259</b>
<b>Insurance</b>	<b>\$75,000</b>	<b>\$80,000</b>	<b>6.67%</b>	<b>262</b>
<b>Totals</b>	<b>\$8,104,820</b>	<b>\$7,770,414</b>	<b>-4.13%</b>	

## Budget Meeting Schedule as of November 15, 2013

<b>11/15</b>	<b>8:30a +/-</b>	Kick-Off and Overview (w/response to 2013 Q3 Questions)
	<b>9:30a</b>	VNS
	<b>10:00a</b>	Human Services
	<b>10:30a</b>	Recreation
	<b>12:00p</b>	Lunch
	<b>12:30p +/-</b>	Town Officers
		Update Re: Pay for Performance & Evaluation
<b>11/22</b>	<b>8:30a</b>	Public Works:
		Update Re: RSMS Update
		Village Sidewalk Study
		Ossipee Park Road
		States Landing
	<b>11:00a</b>	Administration & Assessing
	<b>12:00p</b>	Lunch
	<b>12:30p +/-</b>	Tax Collector
	<b>1:00p +/-</b>	Town Clerk & Elections
	<b>1:30p +/-</b>	General Workshop (If Needed)
<b>12/6</b>	<b>8:30a</b>	Fire Department
		Update Re: Apparatus Report
	<b>10:00a +/-</b>	Police
	<b>12:00p</b>	Lunch
	<b>12:30p +/-</b>	Development Services
		Update Re: Zoning/Bldng Penalties "Guidance"
		Demolition Permit "Guidance"
		"Village" Lane Narrowing Issue
		The "Village" Issue Resolution
		Master Plan
<b>12/13</b>	<b>8:30 a.m.</b>	Finalization of Department Budgets, Review of non-budget Warrant Articles, policies & the like
<b>01/10</b>	<b>8:30 a.m.</b>	Finalization of non-budget Warrant Articles, policies & the like

# Budget Worksheet Listing

Dept. Number	Account Number	Account Name	W. Space	PriorFY Budget	PriorFY Expend	Current Budget	Current Expend.	Request	T Admin.Rec	Selectmen
<b>00100</b>	<b>Town Officers</b>									
001-00100-00100-4130	Town Officers Personnel Services, Salaries			124,037.00	117,330.46	126,450.00	65,519.79	128,855.00	128,750.00	0.00
001-00100-00210-4130	Town Officers Insurances			22,477.00	16,939.01	22,903.00	13,730.46	23,079.00	23,079.00	0.00
001-00100-00220-4130	Town Officers FICA			7,545.00	8,288.72	7,736.00	4,990.48	7,989.00	7,989.00	0.00
001-00100-00230-4130	Town Officers Medicare			1,765.00	1,938.54	1,809.00	1,167.16	1,868.00	1,868.00	0.00
001-00100-00240-4130	Town Officers Workers Compensation			227.00	223.00	231.00	100.48	1,954.00	1,954.00	0.00
001-00100-00250-4130	Town Officers NH Retirement			10,709.00	9,593.74	12,200.00	6,896.08	10,612.00	10,612.00	0.00
001-00100-00290-4130	Town Officers Other Employee Benefits			5,000.00	4,057.98	5,000.00	2,486.00	5,000.00	5,000.00	0.00
001-00100-00295-4130	Town Officers Unemployment Charges-State of NH			0.00	4,642.52	0.00	358.88	0.00	0.00	0.00
001-00100-00300-4153	Town Officers Other Services Legal			53,000.00	56,682.94	50,000.00	14,324.17	50,000.00	50,000.00	0.00
001-00100-00500-4130	Town Officers Other Services			7,000.00	1,192.43	7,000.00	4,839.00	7,000.00	7,000.00	0.00
001-00100-00500-4199	Town Officers Other Services Contingency			131,348.00	0.00	105,032.00	0.00	150,000.00	150,000.00	0.00
001-00100-00800-4130	Town Officers Other Charges & Expenses			40,000.00	29,970.38	50,250.00	23,058.31	50,278.00	50,250.00	0.00
	<b>Subtotal for dept. Town Officers:</b>			<b>403,108.00</b>	<b>250,859.72</b>	<b>388,611.00</b>	<b>137,470.81</b>	<b>436,635.00</b>	<b>436,502.00</b>	<b>0.00</b>

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FY 2014 BUDGET DETAIL						
DEPARTMENT:	Town Officers					
FUND:	001					
ACCOUNT NUMBER:	00100	00100				
ACCOUNT NAME:	Personnel Services, Salaries					
Description	Quantity Grade/Step	\$ Per Unit	Hrs/Wk/Yr or Salary	Extension	FY 2014 Request	FY 2014 Administrator Recommended
Town Administrator	XXX-9	\$46.33	\$1,853.20	\$24,091.60	\$24,092	\$24,092
	XXX-10	\$47.72	\$1,908.80	\$74,443.20	\$74,443	\$74,443
SelectBoard Chair	1	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500	\$5,500
SelectBoard Member	4	\$5,000.00	\$5,000.00	\$20,000.00	\$20,000	\$20,000
Treasurer	1	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500	\$4,500
Deputy Treasurer	1	\$200.00	\$200.00	\$200.00	\$200	\$200
Longevity	6	\$20.00	\$120.00	\$120.00	\$120	\$120
				Lump Sum Disallowed		-\$105
				Totals	\$128,855	\$128,750
Note: Highlighted cells show positions which are eligible for a step raise.						
FUND:	001					
ACCOUNT NUMBER:	00100	00290				
ACCOUNT NAME:	Employee Appreciation					
Description	Quantity	\$ Per Unit		Extension	FY 2014 Request	FY 2014 Administrator Recommended
Reimb. - Empl. College Courses	I.s.	\$1,500.00		\$1,500.00	\$1,500	\$1,500
Lump Sum Covers Volunteer BBQ; Plaques; Xmas; etc	I.s.	\$3,500.00		\$3,500.00	\$3,500	\$3,500
				Totals	\$0	\$5,000
FUND:	001					
ACCOUNT NUMBER:	00100	00300				
ACCOUNT NAME:	Other Services - Legal					
Description	Quantity	\$ Per Unit		Extension	FY 2014 Request	FY 2014 Administrator Recommended
Legal Services	I.s.			\$49,000.00	\$49,000	\$49,000
Recording & Filing Fees	I.s.			\$1,000.00	\$1,000	\$1,000
				Totals	\$50,000	\$50,000
FUND:	001					
ACCOUNT NUMBER:	00100	00500				
ACCOUNT NAME:	Other Services - Contingency					
Description	Quantity	\$ Per Unit		Extension	FY 2014 Request	FY 2014 Administrator Recommended
Contingency (COLAs; Unemployment; OPEX; Snow & Ice)				\$150,000.00	\$150,000	\$150,000
				Totals	\$150,000	\$150,000

<b>FUND:</b>	<b>001</b>					
<b>ACCOUNT NUMBER:</b>	<b>00100</b>	<b>00500</b>				
<b>ACCOUNT NAME:</b>	<b>Other Services</b>					
<b>Description</b>	<b>Quantity</b>	<b>\$ Per Unit</b>	<b>Extension</b>	<b>FY 2014 Request</b>	<b>FY 2014 Administrator Recommended</b>	
Perambulations	I.s.	\$2,500.00	\$2,500.00	\$2,500	\$2,500	
Records Preservations	I.s.	\$4,500.00	\$4,500.00	\$4,500	\$4,500	
			<b>Totals</b>	<b>\$7,000</b>	<b>\$7,000</b>	
<b>FUND:</b>	<b>001</b>					
<b>ACCOUNT NUMBER:</b>	<b>00100</b>	<b>00800</b>				
<b>ACCOUNT NAME:</b>	<b>Other Charges &amp; Expenses</b>					
<b>Description</b>	<b>Quantity</b>	<b>\$ Per Unit</b>	<b>Extension</b>	<b>FY 2014 Request</b>	<b>FY 2014 Administrator Recommended</b>	
JLMC (Training)	I.s.	\$750.00	\$750.00	\$750	\$750	
JLMC (Supplies)	I.s.	\$1,250.00	\$1,250.00	\$1,250	\$1,250	
Trustees of the Trust Funds	I.s.	\$450.00	\$450.00	\$450	\$450	
Compensation Study	I.s.	\$8,000.00	\$8,000.00	\$8,000	\$8,000	
Grant Related A&E Services	I.s.	\$2,000.00	\$2,000.00	\$2,000	\$2,000	
Town Officers Expenses	I.s.	\$1,500.00	\$1,500.00	\$1,500	\$1,500	
Reimbursement for POV	I.s.	\$2,500.00	\$2,500.00	\$2,500	\$2,500	
Auto Allowance Per Contract	I.s.	\$2,600.00	\$2,600.00	\$2,600	\$2,600	
NH Municipal Association	I.s.	\$10,408.00	\$10,408.00	\$10,408	\$10,408	
Coalition Communities	I.s.	\$6,500.00	\$6,500.00	\$6,500	\$6,500	
National ICMA Conference	I.s.	\$1,750.00	\$1,750.00	\$1,750	\$1,750	
NH MMA Conference	I.s.	\$500.00	\$500.00	\$500	\$500	
NH Mun. Managers Assoc.	6	\$25.00	\$150.00	\$150	\$150	
NH Govt. Finance Officers	2	\$175.00	\$350.00	\$350	\$350	
NHMA Indiv/Fall Conf. Sessions	I.s.	\$600.00	\$600.00	\$600	\$600	
Town Reports	I.s.	\$10,250.00	\$10,250.00	\$10,250	\$10,250	
Cell Phone Reimbursement	I.s.	\$720.00	\$720.00	\$720	\$720	
			<b>Lump Sum Disallowed</b>		<b>-\$28</b>	
			<b>Totals</b>	<b>\$50,278</b>	<b>\$50,250</b>	

## Carter Terenzini

**From:** David Bengtson [dbengtson@moultonboroughnh.gov]  
**At:** Monday, September 30, 2013 3:33 PM  
**To:** Carter Terenzini  
**Cc:** Alison Kepple  
**Subject:** Re: JLMC

### 2014 JLMC Budget

CPR/AED Initial/Re-cert Classes 10 @ \$40 = \$400  
Food for Spring and Fall Trainings 2 @ \$166 = \$332 (Subway sandwich & cookie platters, and healthy beverages)  
Imprint BPA-Free Water Bottles 75 @ \$3.59 = \$269.25 (Imprinted with safety message and reduces plastic water bottle recyclables)  
AED with cabinet and three way sign for PSB 1 @ \$879.81

**Total Budget Request** **\$1,881.06**

On Mon, Sep 30, 2013 at 2:08 PM, Carter Terenzini <[cterenzini@moultonboroughnh.gov](mailto:cterenzini@moultonboroughnh.gov)> wrote:

Dave:

I know it goes into the Town Officers budget but did you submit a memo to Alison on proposed training and \$s needed?

Many Thanks

Carter Terenzini  
Town Administrator

Town of Moultonborough  
6 Holland St - PO Box 139  
Moultonborough, NH 03254

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*Training* *Supplies*  
*\$400* *\$269*  
*\$332* *\$879*  
*\$732* *\$1148*  
*Say \$750* *Say \$1,250*  
*AED Training Can Be Done By*  
*Dave B - In House*  
*CPR - Should be enough \$'s here & other*  
*budgets to handle volunteers*  
*above & beyond this if need be.*  
*22*

**Northeast CPI-U vs. Town COLA Comparison**  
**Prepared November 5, 2013**

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Avg
<b>Base CPI-U (1)</b>	185.100	189.500	195.000	201.200	210.800	216.300	221.436	232.841	231.200	234.027	243.323	247.409	250.310	-
<b>% change</b>	2.43%	2.38%	2.90%	3.18%	4.77%	2.61%	2.37%	5.15%	-0.70%	1.22%	3.97%	1.68%	1.17%	2.76%
<b>Town COLA (2)</b>	2.00%	3.05%	3.00%	3.00%	3.00%	3.00%	3.00%	2.50%	3.00%	0.00%	1.50%	2.00%	2.00%	2.59%
<b>Social Security (3)</b>	3.50%	2.60%	1.40%	2.10%	2.70%	4.10%	3.30%	2.30%	5.80%	0.00%	0.00%	1.70%	Proposed 1.50%	2.58%

(1) Reference to CPI-U is a Base of September 30 of preceding year (i.e. 2000) backward to October 1 of the year preceding that (i.e. 1999)

(2) Town COLA is for the Calendar Year (Notwithstanding they do not trigger until April 1)

(3) The SS Year and Calendar Year are for the COLAs awarded effective January 1 and April 1 respectively.

Potential Savings - ReMix of MTB Plans  
Prepared November 13, 2013

	CURRENT			POTENTIAL		
	MTB10-RX\$3/15M\$1			MTB10-RX\$10/20/45		
	Cost	Employer	Employee	Cost	Employer	Employee
One	\$831.80	\$765.26	\$66.54	\$790.25	\$727.03	\$63.22
			Savings/Mo	\$41.55	\$38.23	\$3.32
			Savings/Yr		\$458.71	\$39.89
Two	\$1,663.61	\$1,513.89	\$149.72	\$1,580.50	\$1,438.26	\$142.25
			Savings/Mo	\$83.11	\$75.63	\$7.48
			Savings/Yr		\$907.56	\$89.76
Family	\$2,245.87	\$2,037.92	\$207.95	\$2,133.67	\$1,936.11	\$197.56
			Savings/Mo	\$112.20	\$101.81	\$10.39
			Savings/Yr		\$1,221.73	\$124.67
Total Annual Savings @ Current Census				\$47,317.53	\$4,692.39	





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October 1, 2013

Carter Terenzini, Town Administrator  
Town of Moultonborough, NH  
P.O. Box 139  
6 Holland Street  
Moultonborough, NH 03254

### **Proposal for Human Resources Consulting Services**

Dear Mr. Terenzini:

We are pleased to submit a proposal in response to your Scope of Work as outlined in your e-mail of today.

Thornton & Associates is particularly well qualified to perform these services due to our extensive experience in the evaluation, design and administration of compensation and overall personnel systems. Unlike other firms, who tend to place all emphasis on the cash compensation and deliver relatively low value to the non-cash employee benefit and administrative practices, our approach is from a "Total Compensation" perspective. We believe this is key to not only correctly benchmarking against competitive practices but to also assure that your personnel systems are legally compliant, employee friendly and reasonable within your ability to pay constraints. We accomplish this by conducting a thorough review of the Town's personnel systems and related policies.

As a recognized leader in the field of human resource management, I will, as your project manager, bring value-added benefit to the engagement. With a hands on, roll up your sleeves approach you can be assured of an end product that will prove to be a valuable tool in your employee relations decision making process.

Our firm's philosophy is to work collaboratively with our clients to develop programs, which meet their specific recruitment and retention needs. We are committed to offering *innovative solutions at an affordable price*, which are fiscally sound and responsive to the clients' short and long term goals and interests.

Thank you for the opportunity to submit this proposal. I look forward to responding to your questions and discussing the project in further detail.

Sincerely,

A handwritten signature in cursive script that reads "Gary R. Thornton".

Gary R. Thornton  
Principal



# **Proposal to Provide Human Resources Consulting Services**

**Prepared for  
Town of Moultonborough, NH**

**October 2013**

**Prepared by**



## **GOALS AND OBJECTIVES OF THE STUDY**

Thornton & Associates will conduct a survey of prevailing wage rates and benefits that are intended to represent the generally predominant wage and benefits being paid in the marketplace for comparable local government and select private sector employment positions.

Areas addressed by Thornton & Associates in this study will include, but not necessarily be limited to:

1. Costs for health and medical insurance (including vision and dental care; identifying the recommended distribution of these costs between the employer/employee.
2. Taking into account the data from the study, determine the study median for each position and from this median determine minimum and maximum salary ranges.
3. Determine whether the current minimum, mid-point, and maximum pay rates of each pay plan are consistent with comparable organizations. Are the current pay rates in the ballpark; based on the pay information developed in response to #2, above?
4. Are individual positions or groups of positions underpaid or overpaid according to market conditions? If so, what are the problems and the options for addressing them?
5. Identify the common compensation practices of the organizations included in the survey, including longevity pay, overtime pay, merit and/or bonus pay, and call-out pay.
6. Other benefits, such as the Employee Assistance Program and the Safety Incentive Program will also be included in the review.

## **PLAN OF SERVICE**

### **PHASE I - Project Orientation:**

The success of a consulting engagement depends upon open communication throughout the process. Our approach includes orientation sessions for individuals involved with the study. The meetings are intended to provide an overview of the process, project a timetable and answer questions to identify the outcome and deliverables our firm will provide.

#### **Process:**

Attend meetings with those involved in the study.

### **PHASE II - Job Audit and Job Description Development, Position Evaluation and Internal Equity Review:**

Our approach to Job Analysis focuses on a methodology, which not only gathers information about jobs but also provides a process for analyzing and synthesizing the information. Our intention is to support the information needs of the Town, which can be used directly or indirectly to:

- Assign work and document work assignments
- Help clarify missions
- Establish performance requirements
- Assign occupational codes, titles and/or pay levels to jobs
- Recruit for vacancies
- Explore reasonable accommodation
- Counsel people on career opportunities and their vocational interests
- Train employees
- Check for compliance with legal requirements related to equal opportunity, equal pay, overtime eligibility, etc.
- Make decisions on job restructuring
- Suggest ways to enrich the work experience

#### **Process:**

In the process of auditing jobs, Thornton & Associates will:

- Distribute a Position Analysis Questionnaire to all employees involved in the study.
- Interview select employees and supervisors to clarify information obtained from the position analysis questionnaires.

These questionnaires, along with existing job documentation provided to us by the Town will be the basis for establishing any new job descriptions (Includes development of up to 50 job descriptions).

The next step in establishing an equitable pay structure will be to examine internal wage relationships of those positions whose duties may have changed and/or new positions since the last study. Job evaluation will be used to establish internal equity in pay rates within the Town of Moultonborough. A job evaluation system developed by Thornton & Associates will be used to establish relative worth of all positions. Compensable factors we typically use are different amounts of skill, effort, responsibility and so forth. We recognize that the Town may value other compensable factors and we will work with you to incorporate them into the job evaluation tool.

We will perform calculations to derive the wage rate and job point combinations that reflect current practices of the Town. This process says nothing about external equity and focuses instead upon the internal equity issue.

### **PHASE III - External Market Survey and Wage Structure Analysis:**

1. **JOB PRICING:** Job pricing involves conducting wage and benefit surveys in relevant labor markets. Survey data can then be used to achieve external equity within your organization's ability to pay constraint.
2. **ORGANIZATIONS INCLUDED IN THE SURVEY:** The question of which organizations should be included in a labor market survey is best answered by considering the nature of labor markets and the purpose of conducting such a survey in the first place. The purpose is to assure that you are paying a competitive wage so that there are not perceptions of pay or benefit inequity. In other words, the objective is to pay a wage that is competitive in the labor market, thereby allowing you to successfully attract and retain labor. Organizations from the **relevant labor market** should be included in the survey.
3. **GEOGRAPHIC SCOPE OF LABOR MARKETS:** Labor markets have a definable geographic scope. That is **any given organization is considered** to be located at the center of a **specific labor market**. If an employer were to analyze the percentage of people who work as office and clerical employees, it might discover that 50 percent of those employees come from a 10 mile radius of the office complex, that 75 percent come from a 20 mile radius, and that fully 95 percent come from a 30 mile radius. In this case the geographic scope of the relevant labor market for office and clerical employees would be 30 miles or less.
4. **OCCUPATIONAL LEVEL AND LABOR MARKETS:** Geographic area is one dimension of a relevant labor market. Another dimension of the relevant labor market is occupation. Different occupational groups have different labor markets. As a general rule, the geographic area for the relevant labor market varies directly with the skill level of the occupation. For example, the relevant labor area for unskilled laborers may be a 20-mile radius; the relevant labor area for highly skilled employees, such as middle managers, may be regional, or even national. It can vary from organization to organization, and compensation decision-makers should study the labor areas for occupational

groups for their organizations. In general, it is worth asking if the present human resource policies and programs (pay levels, recruiting efforts, training and development, and so on) allow you to attract an adequate quantity and quality of applicants. What geographic areas do these employees come from?

The fact that labor markets have geographic dimension and an occupation dimension suggests that it is inappropriate to think of the labor market survey just as "a" survey. The labor market survey is really a series of surveys.

5. **SELECTING THE ORGANIZATIONS TO SURVEY:** You must decide which organizations to include in the labor market survey and/or which surveys to purchase. Probably the simplest approach uses a labor markets analysis to identify all of the organizations in each of the relevant labor markets. The number of employers in the relevant labor markets may be so large, however, that it is not practical to survey all of them.

**Process:**

- Competitive pay, administrative and employee benefit practices for selected benchmark positions from comparable entities will be collected and analyzed. Published surveys will also be used in the analysis.
- Results of the external market review will be used as a guide in developing competitive pay grades. During this phase discussions will occur with management focusing on the concepts of pay philosophy, degree of competitiveness and available financial resources, which would be applied to inequities that may exist in the current pay structure.

**PHASE IV - Project Outcome, Communication and Report:**

A written report will be prepared and presented to appropriate management. The report will describe the methodology used, our findings and recommended steps for implementation.

Additionally, all miscellaneous worksheets created for the development of salary ranges, compa ratio analysis and ongoing maintenance of the Total Compensation System will be delivered in an electronic format suitable for translation to your word processing and spreadsheet software applications.

## **INVOLVEMENT OF TOWN OF MOULTONBOROUGH EMPLOYEES**

1. The Town should be prepared to identify organizations they wish included in the survey.
2. The Town should be prepared to assist in scheduling necessary employee meetings.
3. The Town should be prepared to assist in the distribution of employee correspondence and other necessary project communication.
4. The Town should be prepared to provide the consultant with existing documentation relating to wage plans, employee benefit plans, job descriptions and other administrative, policy and procedures relating to the administration of their compensation programs.

### **Proposed Time Schedule:**

<b><i>Date(s)</i></b>	<b><i>Phase</i></b>	<b><i>Responsible Parties</i></b>
Week 1	<b>Project Orientation</b>	Town of Moultonborough & Thornton & Associates
Week 2 - 5	<b>Job Audit and Job Description Development, Position Evaluation and Internal Equity Review</b>	Thornton & Associates
Week 3 - 6	<b>External Market Survey and Wage Structure Analysis</b>	Thornton & Associates
Week 7	<b>Draft Project Outcome Communication and Report</b>	Town of Moultonborough & Thornton & Associates
Week 8	<b>Final Project Outcome Communication and Report</b>	Town of Moultonborough & Thornton & Associates

*On site meetings will be held at the convenience of Town of Moultonborough*

## Human Resources Consulting Services

### PROPOSED FEE STRUCTURE:

Phase	Deliverables	Proposed Fees
Phase I	Project Orientation	None
Phase II	Job Audit and Job Description Development , Position Evaluation and Internal Equity Review: (up to 50 Job Descriptions)	\$2,650.00
Phase III	External Market Survey and Wage Structure Analysis	\$3,900.00
Phase IV	Project Outcome Communication and Report	None
<b>TOTAL</b>		<b><u>\$6,550.00*</u></b>

\*Includes all expenses for travel, mailing and production costs, and up to 3 on-site days for interviews and meetings. Additional consultant time outside the scope of this engagement/proposal will be billed at \$125.00 per hour.

Billed as follows:

Upon completion and acceptance of Phase I & II	\$ 2,650.00
Upon completion and acceptance of Phase III, & IV	<u>\$ 3,900.00</u>
<b>TOTAL</b>	<b><u>\$ 6,550.00</u></b>

**Bidder's Signature**



**Bidder's Name**

Gary R. Thornton, Principal  
Thornton and Associates  
PO Box 1207  
Scarborough, ME 04070  
Telephone: (207) 885-9333



# Budget Worksheet Listing

Dept. Number	Account Number	Account Name	W. Space	PriorFY Budget	PriorFY Expend	Current Budget	Current Expend.	Request	T Admin. Rec	Selectmen
<b>00300</b>	<b>Administration</b>									
001-00300-00100-4150	Administration Personnel Services, Salaries			217,129.00	199,647.02	213,960.00	131,069.47	217,021.00	216,750.00	0.00
001-00300-00110-4150	Administration Overtime			2,000.00	27.90	2,000.00	201.71	2,000.00	2,000.00	0.00
001-00300-00210-4150	Administration Insurances			92,144.00	86,115.41	91,988.00	53,458.12	92,676.00	92,676.00	0.00
001-00300-00220-4150	Administration FICA			13,501.00	12,352.83	13,175.00	8,116.38	13,579.00	13,579.00	0.00
001-00300-00230-4150	Administration Medicare			3,158.00	2,889.00	3,081.00	1,898.19	3,176.00	3,176.00	0.00
001-00300-00240-4150	Administration Workers Comp			321.00	320.00	331.00	144.18	1,089.00	1,089.00	0.00
001-00300-00250-4150	Administration NH State Retirement			19,200.00	15,712.34	17,955.00	11,184.94	20,402.00	20,402.00	0.00
001-00300-00300-4150	Administration Professional & Technical Services			47,500.00	36,508.81	45,000.00	29,530.84	50,370.00	50,250.00	0.00
001-00300-00400-4150	Administration Property Services			12,000.00	9,282.00	12,000.00	5,815.52	12,000.00	12,000.00	0.00
001-00300-00500-4150	Administration Other Services			9,000.00	5,483.33	8,000.00	1,949.56	8,100.00	8,000.00	0.00
001-00300-00600-4150	Administration Supplies			30,250.00	19,054.90	30,750.00	3,508.35	30,250.00	30,000.00	0.00
001-00300-00800-4150	Administration Other Charges & Expenses			22,250.00	19,466.35	23,000.00	10,579.67	18,801.00	18,750.00	0.00
001-00300-09999-0000	Administration Misc. Expense			0.00	432.00	0.00	228.00	0.00	0.00	0.00
<b>Subtotal for dept. Administration:</b>				<b>468,453.00</b>	<b>407,291.89</b>	<b>461,240.00</b>	<b>257,684.93</b>	<b>469,464.00</b>	<b>468,672.00</b>	<b>0.00</b>

FY 2014 BUDGET DETAIL						
DEPARTMENT:	Administration					
FUND:	001					
ACCOUNT NUMBER:	00300	00100				
ACCOUNT NAME:	Personnel Services, Salaries					
						FY 2014
Description	Quantity	\$ Per Unit	Hrs/Wk/Yr	Extension	FY 2014	Administrator
	Grade/Step		or Salary		Request	Recommended
Finance & Personnel Dir.	XXII-5	\$33.27	\$1,330.80	\$69,201.60	\$69,202	\$69,202
Exec. Assistant	X-3	\$20.20	\$808.00	\$42,016.00	\$42,016	\$42,016
Administrative Assistant	VIII-4	\$18.88	\$755.20	\$39,270.40	\$39,270	\$39,270
Office Secretary/Web	VII-4	\$17.93	\$717.20	\$9,323.60	\$9,324	\$9,324
	VII-5	\$18.46	\$738.40	\$28,797.60	\$28,798	\$28,798
Floater/File Clerk	I-1	\$11.15	\$223.00	\$2,899.00	\$2,899	\$2,899
	I-2	\$11.48	\$229.60	\$8,954.40	\$8,954	\$8,954
Floating Hours	60	\$11.48	\$688.80	\$688.80	\$689	\$689
Financial Consultant	430	\$35.00	\$15,050.00	\$15,050.00	\$15,050	\$15,050
Longevity	41	\$20.00	\$820.00	\$820.00	\$820	\$820
				Lump Sum Disallowed		-\$271
				Totals	\$217,021	\$216,750
Note: Highlighted cells show positions which are eligible for a step raise.						
FUND:	001					
ACCOUNT NUMBER:	00300	00110				
ACCOUNT NAME:	Overtime					
						FY 2014
Description	Quantity	\$ Per Unit		Extension	FY 2014	Administrator
					Request	Recommended
Overtime Allowance	1			\$ 2,000.00	\$2,000	\$2,000
				Totals	\$2,000	\$2,000
FUND:	001					
ACCOUNT NUMBER:	00300	00300				
ACCOUNT NAME:	Professional & Technical Services					
						FY 2014
Description	Quantity	\$ Per Unit		Extension	FY 2014	Administrator
					Request	Recommended
Fairpoint	1	\$5,000.00		\$5,000.00	\$5,000	\$5,000
BCN Telecom - Long Distance	1	\$2,000.00		\$2,000.00	\$2,000	\$2,000
Vadar Yearly License	1	\$6,500.00		\$6,500.00	\$6,500	\$6,500
Lakes Region Computer	80	\$80.00		\$6,400.00	\$6,400	\$6,400
Audit Services	1	\$17,000.00		\$17,000.00	\$17,000	\$17,000
Additional GASB 34 Services	1	\$3,000.00		\$3,000.00	\$3,000	\$3,000
GASBhelp (GASB45-OPEB)	1	\$2,500.00		\$2,500.00	\$2,500	\$2,500
Annual .GOV fee	1	\$125.00		\$125.00	\$125	\$125
Annual VTH Hosting	1	\$2,750.00		\$2,750.00	\$2,750	\$2,750
EZ-Stream Video on Demand	1	\$2,495.00		\$2,495.00	\$2,495	\$2,495
Misc. Video Equip. & Support	1	\$500.00		\$500.00	\$500	\$500
Time Warner	1	\$600.00		\$600.00	\$600	\$600
Time Warner - Upgrade to 35x5mbps	1	\$1,500.00		\$1,500.00	\$1,500	\$1,500
				Lump Sum Disallowed		-\$120
				Totals	\$50,370	\$50,250

<b>FUND:</b>	<b>001</b>					
<b>ACCOUNT NUMBER:</b>	<b>00300</b>	<b>00400</b>				
<b>ACCOUNT NAME:</b>	<b>Property Services</b>					
<b>Description</b>	<b>Quantity</b>	<b>\$ Per Unit</b>	<b>Extension</b>	<b>FY 2014 Request</b>	<b>FY 2014 Administrator Recommended</b>	
Computers (W/Set-Up)	3	\$3,000.00	\$9,000.00	\$9,000	\$9,000	
Misc. Furniture & File cabinets	1	\$3,000.00	\$3,000.00	\$3,000	\$3,000	
			<b>Total</b>	<b>\$12,000</b>	<b>\$12,000</b>	
<b>FUND:</b>	<b>001</b>					
<b>ACCOUNT NUMBER:</b>	<b>00300</b>	<b>00500</b>				
<b>ACCOUNT NAME:</b>	<b>Other Services</b>					
<b>Description</b>	<b>Quantity</b>	<b>\$ Per Unit</b>	<b>Extension</b>	<b>FY 2014 Request</b>	<b>FY 2014 Administrator Recommended</b>	
Newsletters	2	\$1,000.00	\$2,000.00	\$2,000	\$2,000	
Crystal Rock (Water)	1	\$1,000.00	\$1,000.00	\$1,000	\$1,000	
Breakroom (Coffee/Crm/Sugar)*	1	\$2,000.00	\$2,000.00	\$2,000	\$2,000	
Carroll County Register of Deeds	1	\$200.00	\$200.00	\$200	\$200	
Title Pro (Tax Deed Research)	1	\$2,000.00	\$2,000.00	\$2,000	\$2,000	
Plymouth Vill Sewer District	1	\$400.00	\$400.00	\$400	\$400	
Miscellaneous	1	\$500.00	\$500.00	\$500	\$500	
			<b>Lump Sum Disallowed</b>		<b>-\$100</b>	
			<b>Totals</b>	<b>\$8,100</b>	<b>\$8,000</b>	
<b>FUND:</b>	<b>001</b>					
<b>ACCOUNT NUMBER:</b>	<b>00300</b>	<b>00600</b>				
<b>ACCOUNT NAME:</b>	<b>Supplies</b>					
<b>Description</b>	<b>Quantity</b>	<b>\$ Per Unit</b>	<b>Extension</b>	<b>FY 2014 Request</b>	<b>FY 2014 Administrator Recommended</b>	
Office Supplies	1	\$10,000.00	\$10,000.00	\$10,000	\$10,000	
PO Box Rental	1	\$250.00	\$250.00	\$250	\$250	
Postage	1	\$20,000.00	\$20,000.00	\$20,000	\$20,000	
			<b>Lump Sum Disallowed</b>		<b>-\$250</b>	
			<b>Totals</b>	<b>\$30,250</b>	<b>\$30,000</b>	
<b>FUND:</b>	<b>001</b>					
<b>ACCOUNT NUMBER:</b>	<b>00300</b>	<b>00800</b>				
<b>ACCOUNT NAME:</b>	<b>Other Charges &amp; Expenses</b>					
<b>Description</b>	<b>Quantity</b>	<b>\$ Per Unit</b>	<b>Extension</b>	<b>FY 2014 Request</b>	<b>FY 2014 Administrator Recommended</b>	
Xerox - Lease - Admin.	12	\$138.00	\$1,656.00	\$1,656	\$1,656	
Xerox -Copies Over	12	\$98.00	\$1,176.00	\$1,176	\$1,176	
Xerox - Lease - ODIS	12	\$75.00	\$900.00	\$900	\$900	
Xerox -Copies Over	6000	\$0.05	\$300.00	\$300	\$300	
Pitney Bowes - Lease	4	\$795.00	\$3,180.00	\$3,180	\$3,180	
Pitney Bowes - Service Contract	1	\$1,189.00	\$1,189.00	\$1,189	\$1,189	
Miscellaneous	1	\$1,000.00	\$1,000.00	\$1,000	\$1,000	
Expenses	1	\$300.00	\$300.00	\$300	\$300	
Mileage	4	\$200.00	\$800.00	\$800	\$800	
Salmon Press	1	\$3,000.00	\$3,000.00	\$3,000	\$3,000	
Group Wide Training	1	\$2,300.00	\$2,300.00	\$2,300	\$2,300	
Vision Update Training	1	\$3,000.00	\$3,000.00	\$3,000	\$3,000	
			<b>Lump Sum Disallowed</b>		<b>-\$51</b>	
			<b>Totals</b>	<b>\$18,801</b>	<b>\$18,750</b>	

# Budget Worksheet Listing

Dept. Number	Account Number	Account Name	W. Space	PriorFY Budget	PriorFY Expend	Current Budget	Current Expend.	Request	T Admin. Rec	Selectmen
<b>00400</b>	<b>Tax Collector</b>									
001-00400-00100-4150	Tax Collector Personnel Services, Salaries			86,161.00	86,230.74	91,322.00	55,495.70	92,531.00	92,531.00	0.00
001-00400-00210-4150	Tax Collector Insurances			42,227.00	39,576.29	42,151.00	24,569.77	42,469.00	42,469.00	0.00
001-00400-00220-4150	Tax Collector FICA			5,340.00	5,332.96	5,566.00	3,435.85	5,737.00	5,737.00	0.00
001-00400-00230-4150	Tax Collector Medicare			1,249.00	1,247.21	1,302.00	803.54	1,342.00	1,342.00	0.00
001-00400-00240-4150	Tax Collector Workers Comp			135.00	135.00	140.00	60.83	196.00	196.00	0.00
001-00400-00250-4150	Tax Collector NH Retirement			7,600.00	4,778.23	5,552.00	3,390.69	6,179.00	6,179.00	0.00
001-00400-00500-4150	Tax Collector Other Services			3,300.00	3,030.91	3,750.00	1,739.61	3,750.00	3,750.00	0.00
001-00400-00600-4150	Tax Collector Supplies			6,500.00	5,677.90	6,750.00	2,737.89	7,100.00	7,000.00	0.00
001-00400-00800-4150	Tax Collector Other Charges & Expenses			2,000.00	1,205.19	2,000.00	997.00	2,000.00	2,000.00	0.00
	<b>Subtotal for dept. Tax Collector:</b>			<b>154,512.00</b>	<b>147,214.43</b>	<b>158,533.00</b>	<b>93,230.88</b>	<b>161,304.00</b>	<b>161,204.00</b>	<b>0.00</b>

FY 2014 BUDGET DETAIL						
DEPARTMENT:		Tax Collector				
FUND:		001				
ACCOUNT NUMBER:		00400	00100			
ACCOUNT NAME:		Personnel Services, Salaries				
Description		Quantity	\$ Per Unit	Hrs/Wk/Yr or Salary	Extension	FY 2014 Request
		Grade/Step				Administrator Recommended
Certified Tax Collector		XVI-5	\$27.43	\$1,097.20	\$57,054.40	\$57,054
Deputy Tax Collector		VIII-5	\$19.45	\$661.30	\$8,596.90	\$8,597
		VIII-6	\$20.03	\$681.02	\$26,559.78	\$26,560
Longevity		16	\$20.00	\$320.00	\$320.00	\$320
					Totals	\$92,531
						\$92,531
Note: Highlighted cells show positions which are eligible for a step raise.						
FUND:		0100				
ACCOUNT NUMBER:		00400	00500			
ACCOUNT NAME:		Other Services				
Description		Quantity	\$ Per Unit		Extension	FY 2014 Request
						Administrator Recommended
Printing-Tax Bills			\$3,450.00		\$3,450.00	\$3,450
Printing-Envelopes & Forms			\$300.00		\$300.00	\$300
					Totals	\$3,750
						\$3,750
FUND:		001				
ACCOUNT NUMBER:		00400	00600			
ACCOUNT NAME:		Supplies				
Description		Quantity	\$ Per Unit		Extension	FY 2014 Request
						Administrator Recommended
Office Supplies:						
Drum/Toner Cartridges			\$780.00		\$780.00	\$780
Wall Calendars			\$60.00		\$60.00	\$60
Custom Ink Stamps			\$100.00		\$100.00	\$100
Adding/Typing Ribbons			\$60.00		\$60.00	\$60
Misc. - ADD			\$100.00		\$100.00	\$100
Postage			\$6,000.00		\$6,000.00	\$6,000
					Lump Sum Disallowed	-\$100
					Totals	\$7,100
						\$7,000
FUND:		001				
ACCOUNT NUMBER:		00400	00800			
ACCOUNT NAME:		Other Charges & Expenses				
Description		Quantity	\$ Per Unit		Extension	FY 2014 Request
						Administrator Recommended
Expenses			\$100.00		\$100.00	\$100
Mileage			\$225.00		\$225.00	\$225
Training: Spring Workshop			\$100.00		\$100.00	\$100
Fall Conference			\$475.00		\$475.00	\$475
Recertification			\$100.00		\$100.00	\$100
Recording Fees			\$1,000.00		\$1,000.00	\$1,000
					Totals	\$2,000
						\$2,000

**Office of Tax Collector**  
*P.O. Box 152*  
*Moultonborough, NH 03254*

Office: 603-476-2347

Fax: 603-476-5835

E-mail: [taxcollector@moultonboroughnh.gov](mailto:taxcollector@moultonboroughnh.gov)

Office Hours: M - F 9-4

Date: October 9, 2013

To: Carter Terenzini, Town Administrator

From: Susette Remson, Certified Tax Collector

Re: ABC's Request for Discussion during Budget Meeting

**Request 1** "...an update on the potential to electronically distribute tax bills (in the future)."

Currently we do not have the ability through Vadar to send tax bills electronically; therefore all taxpayers are mailed a tax bill. To have the ability to send bills electronically, without also having to incur the cost for printing and mailing those bills, will depend on the tax software we end up purchasing. You will find below the status of each software company regarding electronic billing, as well as the ability to have tax bills and up-to-date balances on line.

Avitar has the ability up and running. We would just set up the e-mail addresses in the system and it will generate the electronic bill to each person and also not include the bill in the print file so that we would not have to pay the cost of printing and mailing of those bills. The system also sends two reminders to the taxpayers...the first 15 days prior to the due date and the second 3 days prior to the due date should the bill not be paid. Currently the cost is \$250 per year which also includes having the tax bills and balances due on line. It also has the ability to suppress tax bills and balances should a taxpayer request it.

Munismart does not have a way to only send the bills electronically. We would still incur the expense of printing and mailing those bills. They have indicated that we could have the tax bills and balances on line; however it does not have the ability to suppress accounts.

BMSI does not have the ability to send bills electronically, nor to have tax bills and balances available for viewing on line. They are working with a web/email invoicing company to be able to handle electronic billing but have no plans to have balances available on line.

Tyler Tech/Munis has indicated tax bills and current balances are offered on-line but we would have to contract with a citizens' self service company. They do not currently have the electronic billing set up but have indicated they are willing to "build it" if it is part of the contract.

**Request 2** “We would like an update on the number of residents paying their tax bills via credit card and a discussion of a less costly means for electronic payment.”

2012	50 used Credit/Debit Cards and 26 used ACH
2013 (thru 9/13)	75 used Credit/Debit Cards and 24 used ACH

The credit card companies on average charge 1.95% + \$.05 of a transaction. We are governed by different rules than regular merchants (both by the credit card companies themselves and Federal/State laws). I have researched approximately ten 3<sup>rd</sup> party electronic providers and all charge between 2.75% & 2.95% and the ACH varies between \$1 to \$2.95 per transaction.

If there is to be a discussion that we not use a 3<sup>rd</sup> party electronic provider but instead process credit cards in-house, I would have to strongly recommend that we not “go that route”. Below you will find some of my reasons:

1. We would have to contract directly with each credit card company, each having its own set of rules and requirements for government facilities;

2. We would have to become PCI DSS compliant (Payment Card Industry Data Security Standards) which would require, I believe, an actual IT Department. The security rules required by the credit card companies are all different and are strictly regulated by the Federal Government. The rules and regulations are quite a quagmire. I have a 31 pg quick reference guide and 15 page brochure on how to approach the requirements of being compliant. Below I have touched on just some of the requirements.

- a. We would have to build and configure a firewall and router to meet the security standards;

- b. We would not only have to prepare an annual self-assessment questionnaire but a quarterly network security scan would have to be done with an approved Assessment Security Assessor. The quarterly security forms must be signed by the head of an IT department or Treasurer.

- c. All of this would require a higher level of compliance and, if found not in compliance, we would be charged with a hefty fine.

Nashua has an actual IT department and they found it too risky and expensive to pursue this route.

# Budget Worksheet Listing

Dept. Number	Account Number	Account Name	W. Space	PriorFY Budget	PriorFY Expend	Current Budget	Current Expend.	Request	T Admin.Rec	Selectmen
00500	Town Clerk									
001-00500-00100-4150	Town Clerk Personnel Services, Salaries			111,243.00	110,080.54	120,777.00	72,962.44	123,937.00	123,937.00	0.00
001-00500-00210-4150	Town Clerk Insurances			49,935.00	46,415.13	54,108.00	31,017.97	52,066.00	52,066.00	0.00
001-00500-00220-4150	Town Clerk FICA			6,828.00	6,531.84	7,359.00	4,582.41	7,684.00	7,684.00	0.00
001-00500-00230-4150	Town Clerk Medicare			1,597.00	1,527.57	1,721.00	1,071.70	1,797.00	1,797.00	0.00
001-00500-00240-4150	Town Clerk Workers Comp			175.00	175.00	181.00	78.85	341.00	341.00	0.00
001-00500-00250-4150	Town Clerk NH Retirement			8,100.00	8,020.41	9,754.00	5,795.91	11,216.00	11,216.00	0.00
001-00500-00300-4150	Town Clerk Professional & Technical Services			3,750.00	2,882.20	3,500.00	450.00	3,500.00	3,500.00	0.00
001-00500-00500-4150	Town Clerk Other Services			7,800.00	7,635.51	8,000.00	4,447.10	7,800.00	7,750.00	0.00
001-00500-00600-4150	Town Clerk Supplies			2,000.00	642.23	2,000.00	551.64	1,500.00	1,500.00	0.00
001-00500-00800-4150	Town Clerk Other Charges & Expenses			3,750.00	1,284.39	3,750.00	1,796.55	4,000.00	4,000.00	0.00
	Subtotal for dept. Town Clerk:			195,178.00	185,194.82	211,150.00	122,754.57	213,841.00	213,791.00	0.00



<b>FY 2014 BUDGET DETAIL</b>						
<b>DEPARTMENT:</b>	Town Clerk					
<b>FUND:</b>	001					
<b>ACCOUNT NUMBER:</b>	00500	00100				
<b>ACCOUNT NAME:</b>	Personnel Services, Salaries					
<b>Description</b>	<b>Quantity</b>	<b>\$ Per Unit</b>	<b>Hrs/Wk/Yr or Salary</b>	<b>Extension</b>	<b>FY 2014 Request</b>	<b>FY 2014 Administrator Recommended</b>
	<b>Grade/Step</b>					
Certified Town Clerk	XVI-7	\$29.10	\$1,164.00	\$60,528.00	\$60,528	\$60,528
Deputy Town Clerk	VIII-7	\$20.62	\$824.80	\$42,889.60	\$42,890	\$42,890
Office Clerk	VI-1	\$15.52	\$372.48	\$4,842.24	\$4,842	\$4,842
	VI-2	\$15.98	\$383.52	\$14,957.28	\$14,957	\$14,957
Longevity	36	\$20.00	\$720.00	\$720.00	\$720	\$720
				<b>Totals</b>	<b>\$123,937</b>	<b>\$123,937</b>
<b>Note:</b> Highlighted cells show positions which are eligible for a step raise.						
<b>FUND:</b>	001					
<b>ACCOUNT NUMBER:</b>	00500	00300				
<b>ACCOUNT NAME:</b>	Professional & Technical Services					
<b>Description</b>	<b>Quantity</b>	<b>\$ Per Unit</b>		<b>Extension</b>	<b>FY 2014 Request</b>	<b>FY 2014 Administrator Recommended</b>
Computer Support	Interware			\$ 3,000.00	\$3,000	\$3,000
	Lakes Reg			\$ 500.00	\$500	\$500
				<b>Totals</b>	<b>\$3,500</b>	<b>\$3,500</b>
<b>FUND:</b>	001					
<b>ACCOUNT NUMBER:</b>	00500	00500				
<b>ACCOUNT NAME:</b>	Other Services					
<b>Description</b>	<b>Quantity</b>	<b>\$ Per Unit</b>		<b>Extension</b>	<b>FY 2014 Request</b>	<b>FY 2014 Administrator Recommended</b>
NH Share; Dogs/Vitals/E-Reg					\$7,200	\$7,200
Advertising					\$200	\$200
Printing					\$400	\$400
				<b>Lump Sum Disallowed</b>		<b>-\$50</b>
				<b>Totals</b>	<b>\$7,800</b>	<b>\$7,750</b>
<b>FUND:</b>	001					
<b>ACCOUNT NUMBER:</b>	00500	00600				
<b>ACCOUNT NAME:</b>	Supplies					
<b>Description</b>	<b>Quantity</b>	<b>\$ Per Unit</b>		<b>Extension</b>	<b>FY 2014 Request</b>	<b>FY 2014 Administrator Recommended</b>
Office Supplies					\$1,500	\$1,500
				<b>Totals</b>	<b>\$1,500</b>	<b>\$1,500</b>
<b>FUND:</b>	001					
<b>ACCOUNT NUMBER:</b>	00500	00800				
<b>ACCOUNT NAME:</b>	Other Charges & Expenses					
<b>Description</b>	<b>Quantity</b>	<b>\$ Per Unit</b>		<b>Extension</b>	<b>FY 2014 Request</b>	<b>FY 2014 Administrator Recommended</b>
Expenses				\$100.00	\$100	\$100
Mileage				\$400.00	\$400	\$400
Spring Clerk's Workshop	Training			\$100.00	\$100	\$100
NHMA Fall Conference	Training			\$800.00	\$800	\$800
Various				\$800.00	\$800	\$800
Refunds				\$1,800.00	\$1,800	\$1,800
				<b>Totals</b>	<b>\$4,000</b>	<b>\$4,000</b>

# Budget Worksheet Listing

Dept. Number	Account Number	Account Name	W. Space	PriorFY Budget	PriorFY Expend	Current Budget	Current Expend.	Request	T Admin. Rec	Selectmen
00600	Assessing									
001-00600-00100-4152	Assessing Personnel Services, Salaries			67,533.00	65,237.68	67,012.00	42,041.92	68,692.00	68,692.00	0.00
001-00600-00210-4152	Assessing Insurances			28,922.00	26,773.59	31,299.00	17,680.78	29,093.00	29,093.00	0.00
001-00600-00220-4152	Assessing FICA			3,955.00	3,892.23	4,083.00	2,669.46	4,259.00	4,259.00	0.00
001-00600-00230-4152	Assessing Medicare			925.00	910.24	955.00	624.35	996.00	996.00	0.00
001-00600-00240-4152	Assessing Workers Comp			2,611.00	2,607.29	2,699.00	1,174.75	2,810.00	2,810.00	0.00
001-00600-00250-4152	Assessing NH Retirement			5,700.00	5,720.95	6,444.00	4,124.99	7,398.00	7,398.00	0.00
001-00600-00300-4152	Assessing Professional & Technical Services			91,250.00	92,982.83	201,750.00	88,037.14	99,600.00	96,500.00	0.00
001-00600-00500-4152	Assessing Other Services			1,750.00	786.00	1,750.00	128.00	1,064.00	1,000.00	0.00
001-00600-00800-4152	Assessing Other Charges & Expenses			3,500.00	2,406.63	4,000.00	1,514.00	3,900.00	3,750.00	0.00
	Subtotal for dept. Assessing:			206,146.00	201,317.44	319,992.00	157,995.39	217,812.00	214,498.00	0.00

<b>FY 2014 BUDGET DETAIL</b>						
<b>DEPARTMENT:</b>	<b>Assessor</b>					
<b>FUND:</b>	<b>001</b>					
<b>ACCOUNT NUMBER:</b>	<b>00600</b>	<b>00100</b>				
<b>ACCOUNT NAME:</b>	<b>Personnel Services, Salaries</b>					
<b>Description</b>	<b>Grade/Step</b>	<b>\$ Per Unit</b>	<b>Hrs/Wk/Yr or Salary</b>	<b>Extension</b>	<b>FY 2014 Request</b>	<b>FY 2014 Administrator Recommended</b>
Assessor	XXII-4	\$32.29	\$1,291.60	\$16,790.80	\$16,791	\$16,791
	XXII-5	\$33.27	\$1,330.80	\$51,901.20	\$51,901	\$51,901
				<b>Totals</b>	<b>\$68,692</b>	<b>\$68,692</b>
<b>Note:</b> Highlighted cells show positions which are eligible for a step raise.						
<b>FUND:</b>	<b>001</b>					
<b>ACCOUNT NUMBER:</b>	<b>00600</b>	<b>00300</b>				
<b>ACCOUNT NAME:</b>	<b>Professional &amp; Technical Services</b>					
<b>Description</b>	<b>Quantity</b>	<b>\$ Per Unit</b>		<b>Extension</b>	<b>FY 2014 Request</b>	<b>FY 2014 Administrator Recommended</b>
Annual Vision Contract (1)	1	\$43,000.00		\$43,000.00	\$43,000	\$43,000
Annual Vision Data Collection	1	\$18,750.00		\$18,750.00	\$18,750	\$18,750
Annual Vision Permit Inspections	1	\$6,750.00		\$6,750.00	\$6,750	\$6,750
Vision Software Support	1	\$5,200.00		\$5,200.00	\$5,200	\$5,200
Vision GIS Support	1	\$475.00		\$475.00	\$475	\$475
Vision On-Line	1	\$3,100.00		\$3,100.00	\$3,100	\$0
Vision Static Database	1	\$125.00		\$125.00	\$125	\$125
CAI Mapping Updates	1	\$4,900.00		\$4,900.00	\$4,900	\$4,900
CAI GPS Data Collection	1	\$2,000.00		\$2,000.00	\$2,000	\$2,000
Timber Appraiser	1	\$1,500.00		\$1,500.00	\$1,500	\$1,500
Utility Appraiser (2)	1	\$13,200.00		\$13,200.00	\$13,200	\$13,200
ESRI Licenses	6	\$100.00		\$600.00	\$600	\$600
				<b>Totals</b>	<b>\$99,600</b>	<b>\$96,500</b>
<b>Note:</b> (1) This is a 4 year contract (2) This is a five year contract						
<b>FUND:</b>	<b>001</b>					
<b>ACCOUNT NUMBER:</b>	<b>00600</b>	<b>00500</b>				
<b>ACCOUNT NAME:</b>	<b>Other Services</b>					
<b>Description</b>	<b>Quantity</b>	<b>\$ Per Unit</b>		<b>Extension</b>	<b>FY 2014 Request</b>	<b>FY 2014 Administrator Recommended</b>
NH Assoc Assessing Officers	1	\$20.00		\$20.00	\$20	\$20
Lakes Region Board of Realtors	1	\$175.00		\$175.00	\$175	\$175
Multiple Listing Service	1	\$216.00		\$216.00	\$216	\$216
Real Data (Registry Review)	1	\$198.00		\$198.00	\$198	\$198
Int. Assoc. of Assessing Officers	1	\$175.00		\$175.00	\$175	\$175
Northeast Regional Assessors	1	\$30.00		\$30.00	\$30	\$30
Other Services	1	\$250.00		\$250.00	\$250	\$250
				<b>Lump Sum Disallowed</b>		<b>-\$64</b>
				<b>Totals</b>	<b>\$1,064</b>	<b>\$1,000</b>

<b>FUND:</b>	<b>001</b>					
<b>ACCOUNT NUMBER:</b>	<b>00600</b>	<b>00800</b>				
<b>ACCOUNT NAME:</b>	<b>Other Charges &amp; Expenses</b>					
						<b>FY 2014</b>
<b>Description</b>	<b>Quantity</b>	<b>\$ Per Unit</b>		<b>Extension</b>	<b>FY 2014 Request</b>	<b>Administrator Recommended</b>
Mileage	3000	\$0.50		\$1,500.00	\$1,500	\$1,500
Expenses	1	\$1,200.00		\$1,200.00	\$1,200	\$1,200
Vision Training	1	\$1,200.00		\$1,200.00	\$1,200	\$1,200
				<b>Lump Sum Disallowed</b>		<b>-\$150</b>
				<b>Totals</b>	<b>\$3,900</b>	<b>\$3,750</b>



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## MEMORANDUM

TO: Board of Selectmen, Town Administrator

FROM: Gary Karp, Assessor 

RE: 2014 Budget Request

DATE: September 30, 2013

Submitted herewith is my 2014 budget request for the Assessing Department. Overall, this request is similar to previous budgets with the major difference from 2013 the fact that Vision has completed the 2013 full update of values and we are returning to an annual statistical update, which costs considerably less. We have also negotiated a new four year contract with Vision. The new contract for the statistical update, including all sales inspections, informal hearings, permit inspections and a cyclical measure and list of 750 parcels is \$68,500 per year. The new contract with includes a reduction in costs for property inspections. Previously, the cost for a permit visit was \$35/per parcel. This cost is now \$27/per parcel. The cost for the measure and list of 750 parcels per year has also been reduced from \$28/per parcel to \$25/per parcel.

Vision software support costs have increased slightly. The fee for software maintenance is \$5,200, up \$150 from 2013. The fee for the static backup file remains at \$125. GIS support increased \$15 from \$460 to \$475.

On July 1, 2013, we canceled our Vision on-line database and began providing on-line property record cards available in a PDF version through our mapping company, CAI Technologies (formerly Cartographics). While the resulting full view property record card is a welcome improvement, the amount of time needed in-house to implement these cards has been excessive. We have also spent quite a bit of time on the phone with taxpayers explaining how to access the PDF property record cards. I am suggesting that we return to the Vision database. Vision has now begun offering a PDF copy of the property record card through their database. The cost is minimal (only \$200), with all the work done by Vision. The overall cost of the standard database and GIS mapping is \$2,700, which is less than it was in 2013.

In 2013 we renewed our maintenance agreement with ESRI for our Runtime ARC mapping licenses to enable our computers to use the tax mapping software. We will need to continue the maintenance agreement at \$100 per computer for six computers, totaling \$600.

In the past we relied on the DRA for our utility assessments. Last year I requested information from a New Hampshire firm that provides utility values for a number of cities and towns throughout the state, including Tuftonboro. It has now been four years in a row in which the utility values have been released late by the DRA. This causes delays in completion of the MS-1, which in turn cause a delay in setting the tax rate and getting the bills mailed in a timely manner.

Last year, after receiving the values late again, I made inquiries as to the costs of hiring a dedicated utility appraiser and received a quote for \$25,000 for the first year revaluation and \$7,000 for a statistical update for the following four years. Due to the high initial cost I recommended that we continue using the DRA values. However, this year we received a quote from this firm for a five year contract, which spreads out the cost evenly for each of the five years. The quote for one revaluation and four updates, plus defense of values on the local level is \$13,200 per year. After researching the timely manner in which we can obtain our utility values, the increases in taxable values possible and the expertise available, I am requesting we hire an outside firm to provide the utility and communication values. I have provided facts supporting this request for a utility appraiser in a separate memo for your consideration.

In 2013 we budgeted \$2,000 for the Timber Appraiser. We did not need the services of the appraiser as much as expected; therefore I am suggesting we decrease this amount by \$500. We also budgeted \$760.00 for deed and sales data from Real Data Corp, which is now provided to us free of cost. Real Data will continue to provide the information at no cost as long as we continue to provide sale information to them.

Other services and fees have remained stable and no other changes are necessary.



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## MEMORANDUM

TO: Board of Selectmen, Carter Terenzini

FROM: Gary Karp, Assessor 

RE: Utility Appraiser

DATE October 17, 2013

As you know, we have had a continuing issue with receiving our utility vales from the Department of Revenue (DRA). This year we did not receive the utility values until mid-September. In 2012 the utility values were not released by the DRA until August 30, and the two years before that they were not released until early October. This has become a chronic issue, especially when the DRA expects us to submit the MS-1 by September 1 each year. I am proposing to retain an independent Utility Appraiser to address this issue. I also believe we can lower our tax rate by 3¢+/- if we do so.

Last year I requested a quote from George E. (Skip) Sansoucy, PE, LLC to update the value of the utilities (including communication poles and conduits). While the annual cost was only \$7,000, the first year full revaluation was \$25,000. I considered this was prohibitive as a start-up cost. During the year I learned that Mr. Sansoucy would average this cost into a five equal payments, thereby making it more affordable, especially during the first year.

This year I received a quote from Mr. Sansoucy for a five year contract that includes a full revaluation of utility properties the first year and four valuation updates the remaining years. The cost is \$13,200 annually or \$60,000 for the five years. The quote is for the valuation of Public Service Company of NH, NH Electric Co-operative and Lakes Region Water Company. The quote also includes the valuation of poles and conduits of FairPoint Communications as well as right of way values for FairPoint and Time-Warner Cable Company. It also includes a defense of values on the local (abatement) level. However, appeals to the Board of Tax and Land Appeals or Superior Court are not included in the contract and will be billed on a time and material basis.

While my initial reason for looking at an outside utility appraiser was to have our values on a timely basis so we can submit the MS-1 on time, it is well known by Assessors statewide that Mr. Sansoucy typically values utilities higher than the DRA. The following are some comparisons:

**Chester:**

DRA 2013 equalized NHEC & PSNH	\$5,842,297(w/out Hampstead Water Co.)
Sansoucy 2013 NHEC & PSNH	\$23,335,600
Difference in assessed value	\$17,493,303
<b>Multiple</b>	<b>3.99</b>

**Bristol:**

DRA 2013 equalized NHEC & PSNH	\$4,595,548 (w/out KTZ hydropower)
Sansoucy 2013 NHEC & PSNH	\$16,394,900
Difference in assessed value	\$11,799,352
<b>Multiple</b>	<b>3.50</b>

**Groton:**

DRA 2013 equalized NHEC & NE Power	\$1,271,693 (w/out NE Hydro)
Sansoucy 2013 NHEC & NE Power	\$3,653,800
Difference in assessed value	\$2,382,107
<b>Multiple</b>	<b>2.80</b>

**Tuftonboro:**

DRA 2013 equalized NHEC, PSNH, LRWC	\$5,333,866
Sansoucy 2013 NHEC & PSNH	\$12,792,600
Difference in assessed value	\$7,458,734
<b>Multiple</b>	<b>2.40</b>

**Keene:**

DRA 2012* equalized PSNH & NE Power	\$24,372,542 (w/out NH Gas Corp.)
Sansoucy 2012 PSNH & NE Power	\$47,747,600
Difference in assessed value	\$23,375,058 * 2013 values not available
<b>Multiple</b>	<b>1.95</b>

**Deerfield:**

DRA 2013 equalized NHEC & PSNH	\$33,950,269
Sansoucy 2013NHEC & PSNH	\$63,600,400
Difference in assessed value	\$29,650,131
<b>Multiple</b>	<b>1.87</b>

**Walpole:**

DRA 2013 equalized GS Elec & NE Power	\$5,457,020 (w/out Transcanada hydro)
Sansoucy 2013 GS Elec & NE Power	\$9,163,900
Difference in assessed value	\$3,706,880
<b>Multiple</b>	<b>1.67*</b>

**Greenfield:**

DRA 2013 equalized PSNH	\$2,044,279
Sansoucy 2013 PSNH	\$3,083,500
Difference in assessed value	\$1,039,221
<b>Multiple</b>	<b>1.50</b>



October, 17, 2013

As you can see from the comparison of assessments, in each town, the assessments from Mr. Sansoucy are considerably higher than those provided by the DRA. This ranges from a high of 3.99 to a low of 1.50. We believe our multiple will 2.5. This will move our utility values from roughly \$10m to \$25m. Had this been in place this year our tax rate would have been roughly 3¢+/- lower than it was.

As added information I contacted Scott Dickman, the DRA's Utility Appraiser, and inquired about other qualified utility appraisers beside Mr. Sansoucy who are certified to work in New Hampshire. He told me the only other firm is Mainstream Associates, an appraisal company. My research on this firm found that they predominantly provide appraisal services on individual utility properties. I did not find any New Hampshire cities or towns for which they provide assessment services listed as clients.

Based on this information, I recommend we hire George E. Sansoucy, PE, LLC for a five year period at \$13,200 per year to provide utility values.